



TOWN OF STONINGTON

DEPARTMENT OF ASSESSMENT

152 Elm Street • Stonington, Connecticut 06378

(860) 535-5098 • Fax (860) 535-5052

TO ALL SCIENTIFIC, EDUCATIONAL, LITERARY, HISTORICAL, CHARITABLE, AGRICULTURAL, HORTICULTURAL AND PRIVATE SECULAR CEMETERY ORGANIZATIONS:

Connecticut General Statutes §12-81(7), (10) and (11) require the filing of a Tax Exempt Return seeking property tax exempt status. In accordance with the Connecticut General Statutes, the Quadrennial Report Form M-3 must be filed for initial and renewal applications with the Stonington Department of Assessment. Organizations that have been exempt should check the box labeled **RENEWAL**. Organizations making a new application should check the box labeled **INITIAL APPLICATION**.

Connecticut General Statute §12-87 requires exempt organizations to report any additional property acquired since the filing of the initial application or the last previous quadrennial report. The Supplemental Application Form M-4 is used for this purpose.

The following documentation is required:

1. A copy of the most current Organization's Internal Revenue tax exempt certificate under Section 501(c) or 501(d) of the IRS Code
2. Copies of the last revised Organization's By-laws and or Charter, if applicable

A partial exemption, (§12-88), may be granted if a portion of the real property is not being used exclusively for tax exempt purposes. Property that may be exempt though not presently in use, for reason of absence of buildings and improvements, may be exempt if the buildings and improvements are in progress.

If a Tax Exempt Report is not filed on or before November 1, 2013 an organization may apply to the Assessor for a filing date extension pursuant to Connecticut General Statute §12-87a. When an extension is granted, a late filing fee of thirty-five dollars (\$35.00), payable to the Treasurer, Town of Stonington, must accompany such Tax Exempt Return. Failure to file in a timely manner will result in the removal or denial of tax exempt status.

Yours truly,

Marsha L. Standish, CCMAII, CCMC
Director of Assessment
Enclosure